Dear FCC,
Part 32 - Uniform System Of Accounts for Telecommunications Companies should be amended to ensure that Common Carriers are not allowed to continue to manipulate their financial results via their billing and collection systems.

Today, Common Carriers have accounting policies that prescribe the reason codes that should be used when a customer calls customer service and complains. These reason codes are associated with accounts that book adjusted monies into expenses or contra-revenue. Generally accepted accounting practices state that revenue is owed for services that are actually performed per the standards set forth in customer agreements. These standards allow Common Carriers to make "good will adjustments" to keep a customer happy as long as these "good will" adjustments are booked as contra-revenue. Unfortunately, most Common Carriers book "good will" adjustments as expenses rather than contra-revenue.

Also, accounting standards state that uncollectible revenues should be adjusted as bad debt within a reasonable period of time (usually 120 days) and booked as contra-revenue. Again, many Common Carriers either never declare uncollectible revenues as bad debt or they book bad debt as expense rather than contra-revenue.

In addition, several Common Carriers bill for 900 service charges on behalf of Service Providers. These Common Carriers either bill the consumer directly or have LEC's bill the consumer. None of this 900 service is due to Common Carriers as they bill service providers separately for 900 service transport and billing and collection fees. All 900 Service revenue should be booked by Services Providers. Instead, Common Carriers book the 900 Service Revenues billed to consumers as well as the transport and billing fees which happen to be included in the 900 Service revenue billed to consumers. Common Carriers and LEC's adjust 900 Service billings for consumers even if the call was actually made and all TDDRA provisions were followed. All these adjustments are booked as expenses to the Common Carriers rather than as contra-revenue. In addition the LEC's bill the Common Carriers for billing and collection charges even when their employees make "good will" adjustments to a consumers 900 Service charges. The Common Carriers then turn around and bill 900 Service Providers for 900 transport, billing and collection fees while passing the adjustments through as contra-revenue. This allows Common Carriers to grossly distort revenues and expenses.

Common Carriers that provide international transit or refile also have an opportunity to use these services to distort their financial results. Transit or refile is traffic that does not originate or terminate in the USA. The USA-based Common Carrier is only entitled to a portion of the charges owed by the originating carrier. The other portion of those charges is owed to the carrier in the country in which the call terminates. Most Common Carriers book all of their transit or refile revenue and then book the outpayment to the terminating carrier as an expense. Again this allows such Common Carriers to grossly distort their financial results.

I hope the FCC will seriously consider these issues so investors in Common Carriers will not be misled by fraudulent accounting.

Sincerely,
Adelle Simpson

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class=3DGramE>billing<span
style=3D'mso-spacerun:yes'>  </span>and</span> collection systems.
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<p class=3DMsoNormal><span
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